



Expenditure Supporting Documents Policy

The Expenditure Supporting Document Policy identifies types of adequate support documents needed for reimburse for expenditure claims reported to FVA by grantees.

Grantees must not submit excessive documents such as organization request or approval forms and only submit one document from each column below. Grantees must not submit support documents with client personal identification information (PII).

Submitting excessive documents and documents with PII will result in documents being returned to the grantee for correction or deleted by FVA staff. These actions will ultimately delay the reimbursement process.

Grantees are required to maintain support documents on the delivery of services and expenditures provided for financially assisted activities as per the document retention policy.

A general ledger is not an acceptable form a proof of cost incurred or demonstration of payment.

Instructions

The Expenditure Supporting Document Policy is broken out into two columns, “Cost Incurred” and “Demonstration of Payment” for each budget category in the approved budget from Appendix I.

- “Cost Incurred” column for Salaries and Wages:
 - Step 1: Employee Pay Stub, Employee Statement of Earning and Official Payroll Register/Report are adequate support documents for proof of cost incurred. The grantee would submit one of these forms as proof of cost incurred for each employee being claimed in the monthly Performance Expenditure Report (PER).
- “Demonstration of Payment” column for Salaries and Wages:
 - Step 2: Cancelled Check, Bank Statement and Official Payroll Register/Report with direct deposit information are adequate support documents for demonstration of payment. The grantee would submit one of these forms as demonstration of payment for each employee being claimed in the monthly Performance Expenditure Report (PER).
- Recurring Cost
 - Recurring costs such as fringe benefits or office leases requires proof of Cost Incurred only once during the grant period. Any changes to recurring cost require a new proof of Cost Incurred. For example; a new employee who is added to the grant or a rent increase for office space will require a new proof of Cost Incurred.

FVA staff will review each claim listed in the monthly PER and ensure the submitted supporting documents are correct. Inadequate documents will result in cost being disallowed.

The following tables provide a list of each type of adequate supporting document for proof of cost incurred and demonstration of payment.



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SALARIES AND WAGES

Cost Incurred	Demonstration of Payment
___ Employee Pay Stub;	___ Cancelled Check;
___ Employee Statement of Earnings;	___ Bank Statement;
___ Payroll Register/Report	___ Employee Pay Stub, Employee Statement of Earnings, or Payroll Register with Electronic Funds Transfer or Direct Deposit transaction information

Note: Payroll documentation illustrating proof of Cost Incurred must include total hours worked by employee and gross pay for the pay period.

FRINGE BENEFITS

Cost Incurred	Demonstration of Payment
___ Itemized Invoice from vendor;	___ Cancelled Check;
___ Declaration Page of Policy;	___ Bank Statement;
___ Front Page of Benefits Statement from Insurance Co.	

Note: For recurring expenses, the Grantee will provide adequate support documentation for fringe benefits on a one-time basis for Cost Incurred. When a new employee is added to the grant, documentation for proof of fringe benefits will need to be submitted. Demonstration of payment must continue to be submitted throughout the duration of the grant.

TRAVEL

Cost Incurred	Demonstration of Payment
___ Travel mileage and reimbursement detail log (must be signed by employee and supervisor);	___ Cancelled Check;
___ Receipts for actual expenses such as hotel, airfare, ground transportation, parking, tolls;	___ Bank Statement;
___ Invoices for training or completed conference registration certificate	

Note: Travel logs must include date of travel, purpose, mileage, and reimbursement rate.

Note: When cost incurred is paid by credit card, proof of credit card payment must be submitted.



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SUPPLIES

Cost Incurred	Demonstration of Payment
<input type="checkbox"/> Itemized Invoice;	<input type="checkbox"/> Cancelled Check;
<input type="checkbox"/> Receipt that includes vendor name, description of item or service purchased, total amount paid (excluding taxes), and date	<input type="checkbox"/> Bank Statement

Note: When cost incurred is paid by credit card, proof of credit card payment must be submitted.

Note: 501©3 are tax exempt and should ask for a tax exemption when purchasing supplies for their use.

CLIENT SERVICES

Cost Incurred	Demonstration of Payment
<u>If Contracted Services:</u>	
<input type="checkbox"/> Contractual Legal Agreement (dual signatures);	<input type="checkbox"/> Cancelled Check;
<input type="checkbox"/> Itemized Invoice; to include rate of reimbursement and quantity provided, signed by contractor.	<input type="checkbox"/> Bank Statement;
<u>If Financial Assistance:</u>	
<input type="checkbox"/> Client's recent bill/invoice/statement from vendor/service provider showing amount due;	
<input type="checkbox"/> Lease or Rental agreement (only pages w/property address, Tenant, Owner, term, amounts, and signatures);	
<u>If Transportation OR Food Assistance:</u>	
<input type="checkbox"/> Itemized Invoice <i>and</i>	
<input type="checkbox"/> Log of clients (w/amounts) as distributed	
<u>If Any Other Type of Assistance:</u>	
<input type="checkbox"/> Itemized Invoice;	
<input type="checkbox"/> Alternate FVA <u>pre-approved</u> documentation.	

OTHER DIRECT COSTS

Cost Incurred	Demonstration of Payment
<input type="checkbox"/> Itemized Invoice;	<input type="checkbox"/> Cancelled Check;
<input type="checkbox"/> Lease Agreement; to include breakdown of costs allocated to grant.	<input type="checkbox"/> Bank Statement;